

2003 DRAFTING REQUEST**Bill**Received: **02/04/2003**Received By: **mshovers**Wanted: **As time permits**

Identical to LRB:

For: **Gabe Loeffelholz (608) 266-1170**By/Representing: **Linda**This file may be shown to any legislator: **NO**Drafter: **mshovers**

May Contact:

Addl. Drafters:

Subject: **Tax (indiv) - deduct/subtract**

Extra Copies:

Submit via email: **YES**Requester's email: **Rep.Loeffelholz@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Exempt social security benefits from individual income tax

Instructions:

See Attached. Same as 2001 AB 405 (LRB 01-2635/1)

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	mshovers 02/04/2003	kgilfoy 02/11/2003					State Tax
/1			pgreensl 02/11/2003		amentkow 02/11/2003	amentkow 02/19/2003	

02/19/2003 01:06:06 PM

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FE Sent For:

→ 02-19-2003
("1")

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requested
by MES
& Linda ??

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/?	mshovers 02/04/2003	kgilfoy 02/11/2003					State Tax
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1?	mshovers	1-2/11	2/11	2/11			
11 MES	2/4/03	King	PS	Sho			

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Shovers, Marc

From: Grant, Peter
Sent: Tuesday, February 04, 2003 1:51 PM
To: Shovers, Marc
Subject: Drafting request

Linda from Loeffelholz's office called. He wants to eliminate Wisconsin income tax on social security. His number is 6-1170.

Peter

2003-2004

2001-2002 LEGISLATURE

-1923/1
LRB-2035/1
MES:kmg:pg
Rmnp

2003 ~~2001~~ ASSEMBLY BILL 405

May 18, 2001 - Introduced by Representatives D. MEYER, TOWNSEND, JENSEN, RYBA, VRAKAS, TURNER, LOEFFELHOLZ, GRONEMUS, WADE, PLALE, GUNDRUM, ZIEGELBAUER, SUDER, HUEBSCH, KEDZIE, JESKEWITZ, FREESE, PETTIS, STARZYK, URBAN, J. FITZGERALD, MUSSER, NASS, AINSWORTH, KRAWCZYK, MCCORMICK, F. LASEE, SKINDRUP, PETROWSKI, OWENS, RHOADES, OTT, POWERS, FRISKE, HUNDERTMARK, LIPPERT, LADWIG, BIES, HOVEN, LEIBHAM, GUNDERSON, SYKORA and KESTELL, cosponsored by Senators ROESSLER, HARSDDORF, DARLING, LAZICH and ROSENZWEIG. Referred to Committee on Aging and Long-Term Care. Referred to Joint survey committee on Tax Exemptions.

1 AN ACT to amend ^{gen} 71.05 (6) (b) 21. of the statutes; relating to: increasing the
2 amount of the individual income tax subtract modification for social security
3 benefits.

Analysis by the Legislative Reference Bureau

In general, under current law, 50% of certain social security benefits is taxed by this state once the recipient's income reaches \$34,000 for a single individual or \$44,000 for a married couple filing jointly, while the federal government taxes 85% of these same benefits. This bill exempts from taxation completely the social security benefits which are included in the calculation of a taxpayer's federal adjusted gross income.

✓ This bill will be referred to the joint survey committee on tax exemptions for a detailed analysis, which will be printed as an appendix to this bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 SECTION 1. 71.05 (6) (b) 21. of the statutes is amended to read:
5 71.05 (6) (b) 21. The difference between the amount of social security benefits
6 included in federal adjusted gross income for the current year and the amount as

PWF
↓

ASSEMBLY BILL 405**SECTION 1**

1 calculated under section 86 of the ~~internal revenue code as that section existed on~~
2 ~~December 31, 1992~~ Internal Revenue Code.

3 **SECTION 2. Initial applicability.**

4 (1) This act first applies to taxable years beginning on January 1 of the year
5 in which this subsection takes effect, except that if this subsection takes effect after
6 July 31 this act first applies to taxable years beginning on January 1 of the year
7 following the year in which this subsection takes effect.

8 **(END)**

Mentkowski, Annie

From: Narveson, Linda
Sent: Wednesday, February 19, 2003 12:58 PM
To: LRB.Legal
Subject: Draft review: LRB 03-1923/1 Topic: Exempt social security benefits from individual income tax

It has been requested by <Narveson, Linda> that the following draft be jacketed for the ASSEMBLY:

Draft review: LRB 03-1923/1 Topic: Exempt social security benefits from individual income tax

Memo

To: Senator ☐

Representative ☒

Loeffelholz

(The Draft's Requestor)

Per your request ... the attached is a fiscal estimate was prepared for your un-introduced 2003 draft.

LRB Number: LRB **- 1923**

Version: **" / 1 "**

Fiscal Estimate Prepared By: (agency abbr.) **DOR**

If you have questions about the enclosed fiscal estimate, you may contact the state agency representative that prepared the fiscal estimate. If you disagree with the enclosed fiscal estimate, please contact the LRB drafter of your proposal to discuss your options under the fiscal estimate procedure.

Entered In Computer And Copy Sent To Requestor Via E-Mail: **03 / 04** / 2003

* * * * *

To: LRB - Legal Section PA's

Subject: *Fiscal Estimate Received For A Un-Introduced Draft*

> **If re-drafted** ... please insert this cover sheet and attached early fiscal estimate into the drafting file ... after the draft's old version (the version this fiscal estimate was based on), and before mark-up of the draft on the updated version.

> **If introduced** ... and the version of the attached fiscal estimate is for a **previous version** ... please insert this cover sheet and attached early fiscal estimate into the drafting file ... after the draft's old version (the version this fiscal estimate was based on), and before mark-up of the draft on the updated version. Have Mike (or Lynn) get the ball rolling on getting a fiscal estimate prepared for the introduced version.

> **If introduced** ... and the version of the attached fiscal estimate is for the **current version** ... please write the drafts introduction number below and give to Mike (or Lynn) to process.

THIS DRAFT WAS INTRODUCED AS: 2003 **AB-167**

Barman, Mike

From: FES User Mike Barman [fes@doa.state.wi.us]
Sent: Friday, February 28, 2003 12:00 AM
To: carole.schaeffer@doa.state.wi.us; dcollier@dor.state.wi.us;
karyn.kriz@dor.state.wi.us
Cc: Mike.Barman@legis.state.wi.us
Subject: FISCAL ESTIMATE REMINDER - LRB # 03-1923/1

DOR was assigned to provide a 'Original' FISCAL ESTIMATE for LRB #03-1923/1 by 2/26/2003.

Please submit the estimate as soon as possible.

Requestor is anxious to see their fiscal estimate.

Submitted from the web 2/28/2003 10:24:20 AM

Fiscal Estimates URL = <http://fes.doa.state.wi.us>

Barman, Mike

From: Barman, Mike
Sent: Tuesday, March 04, 2003 10:08 AM
To: Rep.Loeffelholz
Subject: LRB-1923/1 (FE by DOR - attached - for your review)



Early FE.pdf

Early FE.pdf